

Strides Pharma Cyprus Ltd
Balance Sheet As on 31st Mar-26

		(Amt/EUR)	(Amt/EUR)
	Notes	Mar-26	Mar-25
Assets			
Non-current assets			
Plant and Equipment	1	133,362	40,257
Investments	2	1,548,401	1,548,401
Intangible Assets	3	293,556	331,985
		1,975,319	1,920,642
Current Assets			
Cash and Cash Equivalent	4	1,078,860	207,053
Trade and Other Receivables	5	15,456,055	13,911,468
Inventories	6	189,865	25,132
Prepayment	7	295,748	137,272
		17,020,528	14,280,926
Total Assets		18,995,847	16,201,568
Liabilities			
Equity	8	2,857	2,857
Share premium account	9	23,624,585	23,624,585
Retained Earning		(7,693,098)	(9,891,390)
		15,934,344	13,736,052
		-	-
Current Liabilities			
Current tax liability	10	851,174	1,042,231
Trade and Other Payables	11	2,210,329	1,423,285
		3,061,503	2,465,516
Total Equity and Liabilities		18,995,847	16,201,568

Strides Pharma Cyprus Ltd
Income Statement ending on 31st Mar 26

		(Amt/EUR)	(Amt/EUR)
Particulars	Notes	FY-2026 For The year Ending Mar-26	FY-2025 For The year Ending Mar-25
Revenue From Operation	12	18,438,081	15,652,016
Other Income	13	22,593	-
Total Income		18,460,674	15,652,016
Expenses		39%	38%
Cost of Materials Consumed	14	61%	62%
Purchases of stock-in-trade		(7,254,445)	(6,005,662)
Changes in inventories of finished goods, stock-in-trade and work-in-progress		-	-
Employee Benefits Expense	15	(1,145,554)	(855,702)
Selling and Distribution Expenses	16	(1,445,929)	(1,447,660)
Other expenses	17	(6,517,083)	(5,591,785)
Forex Ex. Gain (Net)		(70,514)	(67,571)
Profit before exception, interest, depreciation and amortisation		2,027,150	1,683,638
Finance Income	18	98,380	110,241
Finance Cost	19	(147,672)	(205,943)
Net finance costs		(49,291)	(95,702)
Depreciation and Amortisation	20	(112,459)	(89,624)
Profit before exceptional items and tax		1,865,400	1,498,313
Exceptional Expenses	21	523,793	(5,446,131)
Gain/(Loss) on Sale of Investment		-	-
Gain/(Loss) on Sale of Asset		-	-
Profit before tax		2,389,193	(3,947,818)
Tax expense			
Current tax		(190,901)	(81,867)
Total tax expense		(190,901)	(81,867)
Profit After Tax		2,198,292	(4,029,685)
Total comprehensive income		2,198,292	(4,029,685)

Strides Pharma Cyprus Ltd
Notes on Financial Statements for the period ended 31st Mar-26

Notes	Particulars	As on 31-Mar-26	As on 31-Mar-25
	1 PROPERTY, PLANT AND EQUIPMENT		
	Computers	32,824	1,241
	Motor Vehicles	100,538	39,016
		133,362	40,257
		-	-
	2 Investments		
	Non-Current		
	Investment in Subsidiary	1,548,401	1,548,401
		1,548,401	1,548,401
		-	-
	Investment Gross Total	1,548,401	1,548,401
	3 INTANGIBLE ASSETS		
	IP	293,556	331,985
	CWIP	-	-
	Software	(0)	(0)
	Goodwill	-	-
		293,556	331,985
		-	-
	5 Current		
	Trade receivables	5,970,763	8,789,677
	Trade Receivables- intercompany	309,674	-
	Provision for Bad Debts	(44,715)	(3,774,899)
		6,235,722	5,014,778
	Amount Due From Related Companies	8,402,176	8,202,290
	Loans to Subsidiary	-	-
	Other Receivables	818,158	694,400
	Trade and other receivables	15,456,055	13,911,468
		-	-
	4 Cash & Cash Equivalents		
	Cash at bank	1,078,860	207,053
		1,078,860	207,053
		-	-
	Cash and bank bank balances	1,078,860	207,053
	Analysis of cash and bank balances:		
	Current	1,078,860	207,053
		1,078,860	207,053

Strides Pharma Cyprus Ltd
Notes on Financial Statements for the period ended 31st Mar-26

Notes	Particulars	As on 31-Mar-26	As on 31-Mar-25
		-	-
6 INVENTORY			
	Stock in trade	189,865	25,132
	Finished goods in Transit(Trading)	-	-
		<u>189,865</u>	<u>25,132</u>
		-	-
7 Prepayments			
	Others	295,748	137,272
		<u>295,748</u>	<u>137,272</u>
		-	-
8 Share Capital			
	Fully Paid Ordinary Shares	2,857	2,857
		<u>2,857</u>	<u>2,857</u>
		-	-
9 Share premium account			
	Share premium account	23,624,585	23,624,585
		<u>23,624,585</u>	<u>23,624,585</u>
	Retained Earning		
	From Previous Years	(9,891,390)	(5,861,732)
	Current Year	2,198,292	(4,029,658)
		<u>(7,693,098)</u>	<u>(9,891,390)</u>
10 Current Tax Liability		<u>851,174</u>	<u>1,042,231</u>
11 Trade and Other Payables			
	Trade Payables	845,093	299,464
	Accruals	1,360,751	1,123,821
	Amount Due to Related Parties	3,735	0
	Other Payables	750	(0)
	Advance from Customers	-	-
		<u>2,210,329</u>	<u>1,423,285</u>
			-

Strides Pharma Cyprus Ltd
Notes on Financial Statements for the period ended 31st Mar-26

Notes	Particulars	YTD	YTD
		For the Period Ending on 31-Mar-26	For the Period Ending on 31-Mar-25
12	Revenue From Operation		
	Sales of Products	18,438,081	15,652,016
	Sales of Service	-	-
	Other operating revenues	-	-
		18,438,081	15,652,016
13	Other income	-	-
	Gain on sale of property, plant and equipment	22,593	-
	Other income	-	-
	Rental income	-	-
	Others	-	-
		22,593	-
		-	-
14	Cost of Materials Consumed		
	COGS	6,978,052	5,859,590
	COGS-Trading	-	-
	COGS-Non-Trading	-	-
	Packaging	-	-
	Freight	276,393	146,072
		7,254,445	6,005,662
		-	-
15	Employee Benefits Expense		
	Staff Costs	1,145,554	855,702
	Contribution to DCP	-	-
		1,145,554	855,702

Strides Pharma Cyprus Ltd
Notes on Financial Statements for the period ended 31st Mar-26

Notes	Particulars	YTD	YTD
		For the Period Ending on 31-Mar-26	For the Period Ending on 31-Mar-25
16	Selling and Distribution Expenses	-	-
	Freight	135,679	235,391
	Packaging	-	-
	Warehousing	-	-
	Demurage	-	-
	Sales commission	1,310,251	1,212,269
	Others	-	-
		1,445,929	1,447,660
17	Other Expenses	-	-
	Power, fuel and water charges	-	-
	Rent	18,656	14,613
	Repair and maintenance	48,675	71,827
	Insurance	10,732	3,837
	Rates and Taxes	176,131	940,984
	Communication Charges	-	-
	Travelling and conveyance	112,732	94,468
	Printing and stationery	-	-
	Business Promotion	2,705,849	1,807,939
	Royalty expenses	-	-
	Support service fees	542,471	532,488
	Legal and professional	76,948	255,547
	Audit fees	17,499	17,500
	Regulatory fees	31,965	5,977
	Failure to supply	-	-
	Provision for bad debts	(12,000)	43,991
	Loss on sale of assets	-	-
	Consumables	-	-
	Write down of assets	-	-
	Subcontracting charges	2,720,342	1,744,982
	Membership fees and subscription	65,271	55,181
	Carriage, freight and forwarding	-	-
	Research and development expenses	-	-
	Others	1,810	2,452
		6,517,083	5,591,785

Strides Pharma Cyprus Ltd
Notes on Financial Statements for the period ended 31st Mar-26

Notes	Particulars	YTD	YTD
		For the Period Ending on 31-Mar-26	For the Period Ending on 31-Mar-25
18	Net Finance Cost	-	-
	Finance Income		
	Interest Income from Investment	98,380	110,241
	Bank Interest Income	-	-
19		98,380	110,241
		-	-
	Finance Cost		
	Others	147,672	205,943
		147,672	205,943

Strides Pharma Cyprus Ltd
Notes on Financial Statements for the period ended 31st Mar-26

Notes	Particulars	YTD	YTD
		For the Period Ending on 31-Mar-26	For the Period Ending on 31-Mar-25
20	Depreciation and Amortisation	-	-
	Depreciation of PPE	24,768	20,404
	Amortization of Intangible Assets	87,691	69,220
		112,459	89,624
21	Exceptional Expenses	-	-
	Ex Gain/Loss-Inter Co Loans & Advances	(8,447)	(27,952)
	Impairment of intercompany balance	(557,067)	
	Gain/Loss - IRS	-	-
	Impairment of investment in Subsidiary		5,474,083
	Profit and Loss on sale of business	41,720	
		(523,793)	5,446,131